



# *North Dakota* **Sales and Use Tax Statistical Report**

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**2007**

## **Sales Occurring in Calendar Year 2007**

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**OFFICE OF STATE TAX COMMISSIONER**  
*Cory Fong, Tax Commissioner*

# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2007. The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

## Comparisons

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 4. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 5. This table compares activity by industry in North Dakota using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified using NAICS beginning with the 2005 report.) Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 5 more likely capture sales activity within a particular industry.

**Cautionary Note:** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the statistics reported here.*

## Definition of Terms

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Businesses and individuals purchasing items over the Internet on which sales tax is not charged are obligated to report “taxable purchases” and remit the appropriate use tax.

**Motor Vehicle Excise Tax.** The state of North Dakota does *not* impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report *do not* include any data on automobile sales.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Consolidated.** Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over reporting from some cities and counties and under reporting for others. The consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS codes) have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal mining
2211	Electrical Power Generation, Transmission & Dist.
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

## **Summary of Changes in Sales and Use Tax Rates and Tax Base**

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2007 statistics with previous years. Changes are shown by effective dates.

**May 1, 1935.** The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

**May 14, 1939.** A 2% general use tax was enacted. The base was limited to tangible personal property.

**July 1, 1963.** The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing or renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

**July 1, 1965.** In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965 to April 1, 1967, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

**April 1, 1967.** New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963 to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

**July 1, 1969.** The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

**January 1, 1970.** The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 Legislative Session.

**July 1, 1971.** Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

**July 1, 1973.** Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

**July 1, 1975.** Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

**January 1, 1977.** In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

**July 1, 1977.** Sales to nursing homes were exempted from the sales and use tax.

**July 1, 1979.** The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

**July 1, 1981.** The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

**April 1, 1983.** The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

**July 1, 1983.** The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

**July 1, 1985.** Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

**January 1, 1987.** Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

**July 1, 1987.** The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

**May 1, 1989.** The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

**July 1989.** The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

**December 6, 1989.** In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

**July 1, 1991.** The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

**January 1, 1993.** The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

**1993 Session.** The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

**July 1994 Special Session.** Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

**1995 Session.** The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

**1997 Session.** Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

**1999 Session.** The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

**2001 Session.** The 1.5% tax rate on used farm machinery and repair parts was extended through June 30, 2002 and thereafter exempt from sales tax. Car rentals became subject to the state's 5% sales tax and to a special 3% sales tax surcharge. Sales of computers and telecommunications equipment to a new primary sector business, or as a result of an economic expansion of an existing primary sector business, became exempt from sales tax.

**2003 Session.** Legislation imposed a temporary additional 1% tax on hotel and motel room rental, to fund Lewis and Clark Celebration promotion. The tax is scheduled to sunset on June 30, 2007.

**2005 Session.** Legislation was enacted that adopted the national Streamlined Sales Tax Project definitions and policies. The 2005 Assembly granted sales tax exemptions for purchases made by emergency medical service providers and sales to licensed assisted living facilities. It also authorized the sale of alcoholic beverages on Thanksgiving Day.

**2007 Session.** Legislation was enacted that reduced the sales tax rate on natural gas to 1% effective July 1, 2007, and repealed the sales tax on natural gas entirely effective July 1, 2009. The 2007 Assembly also removed the sales tax on Bingo cards and certain materials used to construct power plants that utilize "waste" heat.

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TABLE 1

**Taxable Sales and Taxable Purchases  
By County, Calendar Year 2007**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$16,153,051	\$524,924	\$16,677,975
Barnes	57,232,426	4,670,607	61,903,033
Benson	11,243,938	157,672	11,401,610
Billings	14,687,017	269,247	14,956,264
Bottineau	36,525,695	341,226	36,866,921
Bowman	26,928,834	1,382,261	28,311,095
Burke	9,169,707	707,481	9,877,188
Burleigh	1,159,540,802	79,268,398	1,238,809,200
Cass	2,171,261,538	206,270,279	2,377,531,817
Cavalier	26,385,441	658,481	27,043,922
Dickey	31,455,944	1,515,458	32,971,402
Divide	9,351,046	233,710	9,584,756
Dunn	17,699,465	624,775	18,324,240
Eddy	7,982,699	168,046	8,150,745
Emmons	15,717,714	420,007	16,137,721
Foster	34,743,316	2,053,444	36,796,760
Golden Valley	14,553,113	231,331	14,784,444
Grand Forks	906,649,746	56,115,262	962,765,008
Grant	7,461,828	56,020	7,517,848
Griggs	12,881,223	334,854	13,216,077
Hettinger	7,285,738	587,179	7,872,917
Kidder	8,031,512	109,165	8,140,677
LaMoure	28,647,641	658,893	29,306,534
Logan	8,492,096	34,814	8,526,910
McHenry	10,729,551	2,538,000	13,267,551
McIntosh	18,366,659	195,570	18,562,229
McKenzie	28,337,822	3,196,445	31,534,267
McLean	31,305,382	1,011,048	32,316,430
Mercer	39,943,756	821,183	40,764,939
Morton	176,067,680	20,394,465	196,462,145
Mountrail	25,507,457	1,103,930	26,611,387
Nelson	10,498,727	241,627	10,740,354
Oliver	2,907,517	66,020	2,973,537
Pembina	38,054,359	11,217,500	49,271,859
Pierce	29,943,455	3,436,172	33,379,627
Ramsey	122,211,991	1,720,141	123,932,132
Ransom	31,754,503	3,004,528	34,759,031
Renville	18,601,429	302,914	18,904,343
Richland	91,543,997	26,435,240	117,979,237
Rolette	23,146,269	577,447	23,723,716
Sargent	17,887,315	41,589,262	59,476,577
Sheridan	2,039,522	33,147	2,072,669
Sioux	626,417	3,566	629,983
Slope	750,777	52,003	802,780
Stark	300,810,336	29,752,067	330,562,403
Steele	6,119,068	1,370,214	7,489,282
Stutsman	176,072,625	10,123,939	186,196,564
Towner	8,726,779	1,568,421	10,295,200
Traill	32,979,443	1,107,447	34,086,890
Walsh	64,540,209	2,956,445	67,496,654
Ward	735,014,836	40,075,331	775,090,167
Wells	22,409,542	618,707	23,028,249
Williams	453,600,656	50,684,052	504,284,708
Subtotal In-State	\$7,160,579,609	\$613,590,365	\$7,774,169,974
Consolidated	692,960,392	191,889,141	884,849,533
Out-Of-State	<u>1,244,699,345</u>	<u>347,312,425</u>	<u>1,592,011,770</u>
Grand Total In-State and Out-Of-State	\$9,098,239,346	\$1,152,791,931	\$10,251,031,277

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases  
By County, Calendar Years 2006 and 2007**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE
Adams	\$15,767,543	\$16,153,051	2.44%	\$16,333,967	\$16,677,975	2.11%
Barnes	54,443,927	57,232,426	5.12%	58,404,649	61,903,033	5.99%
Benson	9,803,959	11,243,938	14.69%	9,886,179	11,401,610	15.33%
Billings	13,800,246	14,687,017	6.43%	14,057,269	14,956,264	6.40%
Bottineau	32,156,795	36,525,695	13.59%	32,637,131	36,866,921	12.96%
Bowman	26,736,463	26,928,834	0.72%	27,854,309	28,311,095	1.64%
Burke	8,286,299	9,169,707	10.66%	10,863,810	9,877,188	-9.08%
Burleigh	1,096,407,937	1,159,540,802	5.76%	1,166,278,055	1,238,809,200	6.22%
Cass	2,055,613,519	2,171,261,538	5.63%	2,260,056,257	2,377,531,817	5.20%
Cavalier	22,766,603	26,385,441	15.90%	23,294,076	27,043,922	16.10%
Dickey	27,094,041	31,455,944	16.10%	27,924,347	32,971,402	18.07%
Divide	9,058,720	9,351,046	3.23%	9,168,690	9,584,756	4.54%
Dunn	9,337,997	17,699,465	89.54%	9,995,972	18,324,240	83.32%
Eddy	7,931,988	7,982,699	0.64%	7,978,091	8,150,745	2.16%
Emmons	13,551,788	15,717,714	15.98%	14,161,132	16,137,721	13.96%
Foster	29,250,020	34,743,316	18.78%	31,270,879	36,796,760	17.67%
Golden Valley	12,075,395	14,553,113	20.52%	12,851,633	14,784,444	15.04%
Grand Forks	835,795,579	906,649,746	8.48%	885,969,866	962,765,008	8.67%
Grant	6,983,682	7,461,828	6.85%	7,068,861	7,517,848	6.35%
Griggs	10,658,780	12,881,223	20.85%	10,901,161	13,216,077	21.24%
Hettinger	6,500,136	7,285,738	12.09%	7,112,944	7,872,917	10.68%
Kidder	7,738,800	8,031,512	3.78%	7,794,394	8,140,677	4.44%
LaMoure	26,292,835	28,647,641	8.96%	26,637,511	29,306,534	10.02%
Logan	7,413,362	8,492,096	14.55%	7,615,289	8,526,910	11.97%
McHenry	10,675,310	10,729,551	0.51%	12,224,021	13,267,551	8.54%
McIntosh	18,639,581	18,366,659	-1.46%	18,754,326	18,562,229	-1.02%
McKenzie	24,525,976	28,337,822	15.54%	25,799,568	31,534,267	22.23%
McLean	33,289,295	31,305,382	-5.96%	33,827,017	32,316,430	-4.47%
Mercer	36,429,121	39,943,756	9.65%	36,972,039	40,764,939	10.26%
Morton	166,121,994	176,067,680	5.99%	188,464,836	196,462,145	4.24%
Mountrail	21,235,374	25,507,457	20.12%	21,634,456	26,611,387	23.00%
Nelson	9,948,353	10,498,727	5.53%	10,129,072	10,740,354	6.03%
Oliver	2,633,217	2,907,517	10.42%	2,667,230	2,973,537	11.48%
Pembina	35,892,250	38,054,359	6.02%	48,911,096	49,271,859	0.74%
Pierce	26,761,146	29,943,455	11.89%	29,352,177	33,379,627	13.72%
Ramsey	116,680,776	122,211,991	4.74%	117,976,988	123,932,132	5.05%
Ransom	30,776,162	31,754,503	3.18%	34,522,095	34,759,031	0.69%
Renville	15,693,070	18,601,429	18.53%	20,960,474	18,904,343	-9.81%
Richland	79,765,697	91,543,997	14.77%	100,958,008	117,979,237	16.86%
Rolette	22,402,535	23,146,269	3.32%	22,974,286	23,723,716	3.26%
Sargent	14,383,666	17,887,315	24.36%	53,361,325	59,476,577	11.46%
Sheridan	2,041,979	2,039,522	-0.12%	2,129,881	2,072,669	-2.69%
Sioux	402,254	626,417	55.73%	404,425	629,983	55.77%
Slope	559,047	750,777	34.30%	603,598	802,780	33.00%
Stark	280,597,627	300,810,336	7.20%	312,540,532	330,562,403	5.77%
Steele	5,168,426	6,119,068	18.39%	6,188,630	7,489,282	21.02%
Stutsman	163,174,289	176,072,625	7.90%	174,510,327	186,196,564	6.70%
Towner	8,384,739	8,726,779	4.08%	10,083,220	10,295,200	2.10%
Traill	29,534,732	32,979,443	11.66%	31,349,216	34,086,890	8.73%
Walsh	62,111,967	64,540,209	3.91%	64,152,370	67,496,654	5.21%
Ward	661,728,341	735,014,836	11.08%	699,471,221	775,090,167	10.81%
Wells	23,353,747	22,409,542	-4.04%	24,093,747	23,028,249	-4.42%
Williams	366,719,125	453,600,656	23.69%	398,764,085	504,284,708	26.46%
Subtotal In-State	\$6,615,096,210	\$7,160,579,609	8.25%	\$7,189,896,738	\$7,774,169,974	8.13%
Consolidated and Out-Of-State	1,750,646,790	1,937,659,737	10.68%	2,100,450,506	2,476,861,303	17.92%
Grand Total In- and Out-Of-State	\$8,365,743,000	\$9,098,239,346	8.76%	9,290,347,244	\$10,251,031,277	10.34%

<b>TABLE 3</b> <b>Taxable Sales and Taxable Purchases</b> <b>200 Largest Cities, Calendar Year 2007</b>				
<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Abercrombie	296	\$2,299,488	\$4,645	\$2,304,133
Adams	203	689,532	5,881	695,413
Alexander	217	945,714	5,515	951,229
Anamoose	282	1,258,111	7,017	1,265,128
Aneta	284	1,047,425	75,008	1,122,433
Arthur	402	2,054,792	565,373	2,620,165
Ashley	882	4,767,801	137,326	4,905,127
Beach	1,116	13,936,769	229,529	14,166,298
Belfield	866	12,813,661	12,675,435	25,489,096
Berthold	466	2,476,395	539,558	3,015,953
Beulah	3,152	23,155,030	472,639	23,627,669
Binford	201	922,324	99,907	1,022,231
Bisbee	167	762,590	229,005	991,595
Bismarck	55,532	1,145,970,193	74,237,613	1,220,207,806
Bottineau	2,336	28,212,589	175,830	28,388,419
Bowbells	406	1,221,234	2,514	1,223,748
Bowdon	139	239,057	15,343	254,400
Bowman	1,600	24,124,372	1,191,377	25,315,749
Buffalo	209	1,121,260	5,828	1,127,088
Burlington	1,096	4,099,463	100,107	4,199,570
Buxton	350	1,424,620	315,276	1,739,896
Cando	1,342	7,018,939	1,324,265	8,343,204
Carpio	148	377,168	1,997	379,165
Carrington	2,268	33,931,560	2,042,359	35,973,919
Carson	319	887,485	3,224	890,709
Casselton	1,855	15,258,203	455,074	15,713,277
Cavalier	1,537	14,978,336	9,692,147	24,670,483
Center	678	2,890,961	56,190	2,947,151
Cogswell	165	210,883	0	210,883
Columbus	151	309,431	1,045	310,476
Cooperstown	1,053	10,817,769	191,260	11,009,029
Crosby	1,089	8,092,487	33,686	8,126,173
Crystal	167	238,010	1,699	239,709
Davenport	261	183,290	5,688	188,978
Des Lacs	209	50,143	0	50,143
Devils Lake	7,222	120,318,892	1,590,477	121,909,369
Dickinson	16,010	281,576,383	16,142,323	297,718,706
Drake	322	998,806	3,242	1,002,048
Drayton	913	8,411,476	156,270	8,567,746
Dunseith	739	2,885,839	9,079	2,894,918
Edgeley	637	8,978,761	545,094	9,523,855
Edinburg	252	1,300,079	20,741	1,320,820
Edmore	256	413,835	1,837	415,672
Elgin	659	5,440,538	32,721	5,473,259
Ellendale	1,559	8,806,161	584,567	9,390,728
Emerado	510	2,640,265	518,975	3,159,240
Enderlin	947	3,594,605	2,721,407	6,316,012
Esmond	159	348,968	0	348,968
Fairmount	406	1,433,059	252,230	1,685,289
Fargo	90,599	1,906,146,928	180,098,676	2,086,245,604
Fessenden	625	3,644,493	184,271	3,828,764
Finley	515	4,108,708	76,663	4,185,371
Flasher	285	1,149,402	14,282	1,163,684
Fordville	266	548,524	689,566	1,238,090
Forman	506	2,847,489	65,297	2,912,786

**TABLE 3 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2007**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Gackle	228	\$1,090,201	\$5,222	\$1,095,423
Galesburg	335	471,194	48,633	519,827
Garrison	1,318	10,277,157	451,935	10,729,092
Gilby	243	361,485	4,586	366,071
Gladstone	248	360,914	265,475	626,389
Glenburn	865	2,625,245	84,478	2,709,723
Glen Ullin	374	3,783,076	38,587	3,821,663
Golden Valley	183	294,875	1,080	295,955
Goodrich	163	272,303	0	272,303
Grafton	4,516	44,995,119	1,844,859	46,839,978
Grand Forks	49,321	880,781,604	53,507,521	934,289,125
Grandin	181	831,960	126,398	958,358
Granville	286	262,237	22,576	284,813
Grenora	202	795,094	813	795,907
Gwinner	717	8,933,360	41,388,097	50,321,457
Halliday	227	1,601,167	80,101	1,681,268
Hankinson	1,058	6,243,366	278,669	6,522,035
Hannaford	181	699,855	39,525	739,380
Harvey	1,989	17,987,203	380,333	18,367,536
Harwood	607	3,871,645	88,878	3,960,523
Hatton	707	3,335,732	3,293	3,339,025
Hazelton	237	4,510,114	142,592	4,652,706
Hazen	2,457	14,573,287	335,185	14,908,472
Hebron	803	1,887,757	163,639	2,051,396
Hettinger	1,307	15,670,854	523,721	16,194,575
Hillsboro	1,563	12,642,885	178,604	12,821,489
Hoople	292	2,850,049	6,701	2,856,750
Hope	303	1,618,365	1,291,377	2,909,742
Horace	915	3,442,087	195,363	3,637,450
Hunter	326	7,338,624	67,542	7,406,166
Jamestown	15,527	171,793,456	8,160,935	179,954,391
Kenmare	1,081	17,730,533	1,499,918	19,230,451
Kensal	161	289,489	523	290,012
Killdeer	713	15,596,949	540,911	16,137,860
Kindred	614	7,551,121	4,177,827	11,728,948
Kulm	422	3,781,488	38,980	3,820,468
Lakota	781	3,082,002	51,522	3,133,524
LaMoure	944	13,909,185	65,622	13,974,807
Langdon	2,101	22,880,574	485,835	23,366,409
Lansford	253	501,372	10,948	512,320
Larimore	1,433	4,239,923	530,557	4,770,480
Leeds	464	1,334,889	70,394	1,405,283
Lehr	114	233,307	0	233,307
Leonard	255	1,533,320	4,545	1,537,865
Lidgerwood	738	6,492,403	98,791	6,591,194
Lignite	174	3,123,555	674,761	3,798,316
Lincoln	1,730	1,366,283	150,441	1,516,724
Linton	1,321	8,003,016	249,321	8,252,337
Lisbon	2,292	27,199,735	251,319	27,451,054
Litchville	191	756,297	8,086	764,383
Maddock	498	4,640,483	59,480	4,699,963
Mandan	16,718	163,670,165	20,026,679	183,696,844
Manvel	370	1,309,114	41,186	1,350,300
Mapleton	606	1,448,917	155,156	1,604,073
Marion	146	360,396	962	361,358

**TABLE 3 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2007**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Max	278	\$654,600	\$2,605	\$657,205
Mayville	1,953	13,250,158	120,440	13,370,598
McClusky	415	1,346,569	33,147	1,379,716
McVille	470	1,628,723	2,695	1,631,418
Medina	335	517,223	92,860	610,083
Michigan	345	3,424,381	89,890	3,514,271
Milnor	711	3,817,234	80,741	3,897,975
Minnewaukan	318	671,782	9,119	680,901
Minot	36,567	704,125,270	37,836,901	741,962,171
Minto	657	2,098,999	112,520	2,211,519
Mohall	812	13,891,866	207,126	14,098,992
Mooreton	204	721,712	10,996	732,708
Mott	808	4,054,268	280,587	4,334,855
Munich	268	952,088	45,233	997,321
Napoleon	857	6,870,685	12,140	6,882,825
Neché	437	1,013,171	95,458	1,108,629
New England	555	1,913,166	268,197	2,181,363
New Leipzig	274	925,094	15,011	940,105
New Rockford	1,463	7,222,053	158,068	7,380,121
New Salem	938	5,260,107	141,569	5,401,676
New Town	1,367	5,283,413	512,558	5,795,971
Noonan	154	891,736	197,676	1,089,412
Northwood	959	14,581,341	834,541	15,415,882
Oakes	1,979	19,922,694	837,636	20,760,330
Osnabrook	174	227,991	662	228,653
Page	225	5,133,842	1,812	5,135,654
Park River	1,535	9,364,905	255,951	9,620,856
Parshall	981	1,836,650	28,259	1,864,909
Pembina	642	5,644,986	193,192	5,838,178
Petersburg	195	265,546	276	265,822
Pick City	166	1,019,487	0	1,019,487
Plaza	167	902,217	575	902,792
Portal	131	947,927	1,277	949,204
Portland	604	1,223,515	379,074	1,602,589
Powers Lake	309	3,327,202	26,684	3,353,886
Ray	534	2,366,252	149,406	2,515,658
Reeder	181	460,338	1,203	461,541
Regent	211	1,317,882	38,395	1,356,277
Reynolds	350	682,009	2,649	684,658
Rhame	189	555,760	5,917	561,677
Richardton	619	4,275,523	582,273	4,857,796
Riverdale	273	719,491	71,354	790,845
Rock Lake	194	438,533	936	439,469
Rolette	538	3,340,178	340,368	3,680,546
Rolla	1,417	15,982,203	193,821	16,176,024
Rugby	2,939	29,644,588	3,434,872	33,079,460
Rutland	220	843,612	19,066	862,678
St. John	358	932,400	15,189	947,589
St. Thomas	447	791,588	788	792,376
Sawyer	377	1,362,351	32,137	1,394,488
Scranton	304	2,248,702	184,967	2,433,669
Selfridge	223	570,046	0	570,046
Sherwood	255	1,763,234	6,776	1,770,010
Sheyenne	318	737,023	9,978	747,001
South Heart	307	1,208,714	56,698	1,265,412

TABLE 3 (continued)				
Taxable Sales and Taxable Purchases 200 Largest Cities, Calendar Year 2007				
CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$15,068,580	\$302,360	\$15,370,940
Stanton	345	572,465	11,488	583,953
Starkweather	157	9,658	9,703	19,361
Steele	761	4,238,081	90,094	4,328,175
Strasburg	549	1,734,116	28,094	1,762,210
Surrey	917	1,204,110	44,285	1,248,395
Sykeston	153	155,327	32,972	188,299
Tappen	210	2,097,024	2,010	2,099,034
Thompson	1,006	1,283,922	181,187	1,465,109
Tioga	1,125	39,730,371	20,327,339	60,057,710
Tolna	202	753,093	18,870	771,963
Tower City	252	1,042,296	54,392	1,096,688
Towner	574	2,502,900	37,856	2,540,756
Turtle Lake	580	1,952,945	6,516	1,959,461
Underwood	812	2,358,346	289,109	2,647,455
Upham	155	274,609	64	274,673
Valley City	6,826	52,903,825	4,573,221	57,477,046
Velva	1,049	4,930,617	2,427,668	7,358,285
Wahpeton	8,586	68,859,861	25,042,608	93,902,469
Walcott	189	2,460,654	7,863	2,468,517
Walhalla	1,057	6,083,913	1,042,632	7,126,545
Washburn	1,389	11,947,967	146,114	12,094,081
Watford City	1,435	26,208,901	2,234,181	28,443,082
West Fargo	14,940	209,301,173	20,072,278	229,373,451
Westhope	533	3,979,728	56,205	4,035,933
Wildrose	129	535,151	0	535,151
Williston	12,512	409,421,153	30,198,382	439,619,535
Willow City	221	917,598	5,086	922,684
Willton	807	2,087,005	33,676	2,120,681
Wimbledon	237	2,179,028	33,074	2,212,102
Wing	124	321,010	1,600	322,610
Wishek	1,122	13,007,078	55,443	13,062,521
Wyndmere	533	1,983,577	528,036	2,511,613
Zap	231	328,612	791	329,403
Zeeland	141	527,596	2,479	530,075
Subtotal 200 Cities	456,275	\$7,079,752,400	\$603,457,505	\$7,683,209,905
Remaining City Data	185,925	80,827,209	10,132,860	90,960,069
Total In-State	642,200	\$7,160,579,609	\$613,590,365	\$7,774,169,974
Consolidated		692,960,392	191,889,141	884,849,533
Out-Of-State		1,244,699,345	347,312,425	1,592,011,770
Grand Total In- and Out-Of-State		\$9,098,239,346	\$1,152,791,931	\$10,251,031,277

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE
Abercrombie	\$3,073,087	\$2,299,488	-25.17%	\$3,073,604	\$2,304,133	-25.03%
Adams	604,948	689,532	13.98%	606,201	695,413	14.72%
Alexander	844,419	945,714	12.00%	876,222	951,229	8.56%
Anamoose	1,109,799	1,258,111	13.36%	1,120,165	1,265,128	12.94%
Aneta	871,144	1,047,425	20.24%	946,935	1,122,433	18.53%
Arthur	1,445,793	2,054,792	42.12%	1,801,645	2,620,165	45.43%
Ashley	4,442,680	4,767,801	7.32%	4,475,113	4,905,127	9.61%
Beach	11,472,804	13,936,769	21.48%	12,246,715	14,166,298	15.67%
Belfield	12,195,782	12,813,661	5.07%	25,851,016	25,489,096	-1.40%
Berthold	2,021,256	2,476,395	22.52%	2,546,251	3,015,953	18.45%
Beulah	21,575,152	23,155,030	7.32%	21,895,284	23,627,669	7.91%
Binford	928,361	922,324	-0.65%	975,575	1,022,231	4.78%
Bisbee	719,984	762,590	5.92%	728,588	991,595	36.10%
Bismarck	1,082,853,124	1,145,970,193	5.83%	1,150,447,954	1,220,207,806	6.06%
Botineau	24,722,814	28,212,589	14.12%	24,995,993	28,388,419	13.57%
Bowbells	1,073,000	1,221,234	13.81%	1,091,018	1,223,748	12.17%
Bowdon	196,827	239,057	21.46%	197,362	254,400	28.90%
Bowman	24,316,146	24,124,372	-0.79%	25,246,553	25,315,749	0.27%
Buffalo	994,801	1,121,260	12.71%	1,002,218	1,127,088	12.46%
Burlington	3,463,298	4,099,463	18.37%	3,607,979	4,199,570	16.40%
Buxton	1,020,922	1,424,620	39.54%	1,601,530	1,739,896	8.64%
Cando	6,739,116	7,018,939	4.15%	8,425,110	8,343,204	-0.97%
Carpio	417,951	377,168	-9.76%	426,426	379,165	-11.08%
Carrington	28,552,250	33,931,560	18.84%	30,567,848	35,973,919	17.69%
Carson	895,798	887,485	-0.93%	913,863	890,709	-2.53%
Casseltown	11,896,007	15,258,203	28.26%	12,413,020	15,713,277	26.59%
Cavalier	14,481,011	14,978,336	3.43%	25,791,138	24,670,483	-4.35%
Center	2,621,133	2,890,961	10.29%	2,652,026	2,947,151	11.13%
Cogswell	212,969	210,883	-0.98%	212,969	210,883	-0.98%
Columbus	274,167	309,431	12.86%	274,494	310,476	13.11%
Cooperstown	8,507,985	10,817,769	27.15%	8,642,259	11,009,029	27.39%
Crosby	7,874,254	8,092,487	2.77%	7,918,640	8,126,173	2.62%
Crystal	289,219	238,010	-17.71%	291,358	239,709	-17.73%
Davenport	223,552	183,290	-18.01%	225,664	188,978	-16.26%
Des Lacs	64,949	50,143	-22.80%	72,949	50,143	-31.26%
Devils Lake	114,141,279	120,318,892	5.41%	115,419,103	121,909,369	5.62%
Dickinson	263,695,195	281,576,383	6.78%	281,263,933	297,718,706	5.85%
Drake	913,487	998,806	9.34%	917,178	1,002,048	9.25%
Drayton	7,863,487	8,411,476	6.97%	8,069,028	8,567,746	6.18%
Dunseith	2,972,170	2,885,839	-2.90%	2,975,264	2,894,918	-2.70%
Edgeley	7,745,692	8,978,761	15.92%	7,920,114	9,523,855	20.25%
Edinburg	1,389,076	1,300,079	-6.41%	1,395,472	1,320,820	-5.35%
Edmore	1,159,909	413,835	-64.32%	1,164,687	415,672	-64.31%
Elgin	4,903,719	5,440,538	10.95%	4,934,479	5,473,259	10.92%
Ellendale	7,948,036	8,806,161	10.80%	8,276,635	9,390,728	13.46%
Emerado	2,696,779	2,640,265	-2.10%	3,367,074	3,159,240	-6.17%
Enderlin	3,893,285	3,594,605	-7.67%	7,463,673	6,316,012	-15.38%
Esmond	545,027	348,968	-35.97%	545,027	348,968	-35.97%
Fairmount	1,377,039	1,433,059	4.07%	1,582,225	1,685,289	6.51%
Fargo	1,799,964,794	1,906,146,928	5.90%	1,984,822,437	2,086,245,604	5.11%
Fessenden	4,313,040	3,644,493	-15.50%	4,437,210	3,828,764	-13.71%
Finley	3,350,718	4,108,708	22.62%	3,484,528	4,185,371	20.11%
Flasher	1,001,227	1,149,402	14.80%	1,021,173	1,163,684	13.96%
Fordville	860,712	548,524	-36.27%	1,093,554	1,238,090	13.22%
Forman	3,050,699	2,847,489	-6.66%	3,078,092	2,912,786	-5.37%
Gackle	1,085,995	1,090,201	0.39%	1,099,387	1,095,423	-0.36%
Galesburg	598,486	471,194	-21.27%	613,016	519,827	-15.20%
Garrison	10,381,166	10,277,157	-1.00%	10,705,247	10,729,092	0.22%
Gilby	306,956	361,485	17.76%	312,540	366,071	17.13%
Gladstone	174,846	360,914	106.42%	553,963	626,389	13.07%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE
Glenburn	\$2,261,308	\$2,625,245	16.09%	\$2,485,302	\$2,709,723	9.03%
Glen Ullin	3,241,034	3,783,076	16.72%	3,277,199	3,821,663	16.61%
Golden Valley	190,996	294,875	54.39%	192,010	295,955	54.14%
Goodrich	304,180	272,303	-10.48%	304,305	272,303	-10.52%
Grafton	42,070,876	44,995,119	6.95%	43,529,358	46,839,978	7.61%
Grand Forks	813,254,168	880,781,604	8.30%	862,093,043	934,289,125	8.37%
Grandin	822,805	831,960	1.11%	943,278	958,358	1.60%
Granville	234,971	262,237	11.60%	234,971	284,813	21.21%
Grenora	830,054	795,094	-4.21%	831,089	795,907	-4.23%
Gwinner	5,552,972	8,933,360	60.88%	44,329,159	50,321,457	13.52%
Halliday	1,365,908	1,601,167	17.22%	1,442,047	1,681,268	16.59%
Hankinson	5,769,777	6,243,366	8.21%	5,793,280	6,522,035	12.58%
Hannaford	775,741	699,855	-9.78%	784,147	739,380	-5.71%
Harvey	18,131,959	17,987,203	-0.80%	18,724,692	18,367,536	-1.91%
Harwood	3,221,942	3,871,645	20.16%	3,234,754	3,960,523	22.44%
Hatton	2,951,206	3,335,732	13.03%	2,958,634	3,339,025	12.86%
Hazelon	3,326,133	4,510,114	35.60%	3,588,946	4,652,706	29.64%
Hazen	12,914,026	14,573,287	12.85%	13,134,551	14,908,472	13.51%
Hebron	1,974,415	1,887,757	-4.39%	2,168,255	2,051,396	-5.39%
Hettinger	15,313,746	15,670,854	2.33%	15,874,063	16,194,575	2.02%
Hillsboro	10,846,496	12,642,885	16.56%	11,369,878	12,821,489	12.77%
Hoople	1,974,140	2,850,049	44.37%	1,979,605	2,856,750	44.31%
Hope	1,270,483	1,618,365	27.38%	2,156,742	2,909,742	34.91%
Horace	3,413,502	3,442,087	0.84%	3,577,370	3,637,450	1.68%
Hunter	5,451,289	7,338,624	34.62%	5,516,108	7,406,166	34.26%
Jamestown	159,318,872	171,793,456	7.83%	168,847,780	179,954,391	6.58%
Kenmare	12,173,843	17,730,533	45.64%	13,366,332	19,230,451	43.87%
Kensal	260,567	289,489	11.10%	261,008	290,012	11.11%
Killdeer	7,634,119	15,596,949	104.31%	8,205,029	16,137,860	96.68%
Kindred	7,416,684	7,551,121	1.81%	8,450,748	11,728,948	38.79%
Kulm	3,443,770	3,781,488	9.81%	3,516,650	3,820,468	8.64%
Lakota	2,890,031	3,082,002	6.64%	2,915,422	3,133,524	7.48%
LaMoure	13,216,501	13,909,185	5.24%	13,277,483	13,974,807	5.25%
Langdon	19,468,527	22,880,574	17.53%	19,779,028	23,366,409	18.14%
Lansford	549,488	501,372	-8.76%	556,794	512,320	-7.99%
Larimore	4,165,595	4,239,923	1.78%	4,306,566	4,770,480	10.77%
Leeds	1,143,069	1,334,889	16.78%	1,147,661	1,405,283	22.45%
Lehr	203,856	233,307	14.45%	203,856	233,307	14.45%
Leonard	1,384,326	1,533,320	10.76%	1,387,631	1,537,865	10.83%
Lidgerwood	5,325,855	6,492,403	21.90%	5,402,073	6,591,194	22.01%
Lignite	3,063,488	3,123,555	1.96%	5,577,434	3,798,316	-31.90%
Lincoln	1,146,901	1,366,283	19.13%	1,215,002	1,516,724	24.83%
Linton	7,260,080	8,003,016	10.23%	7,583,318	8,252,337	8.82%
Lisbon	25,828,729	27,199,735	5.31%	25,991,419	27,451,054	5.62%
Litchville	771,345	756,297	-1.95%	779,851	764,383	-1.98%
Maddock	3,284,536	4,640,483	41.28%	3,327,552	4,699,963	41.24%
Mandan	154,550,400	163,670,165	5.90%	171,519,062	183,696,844	7.10%
Manvel	1,331,850	1,309,114	-1.71%	1,397,787	1,350,300	-3.40%
Mapleton	1,485,136	1,448,917	-2.44%	1,628,698	1,604,073	-1.51%
Marion	296,303	360,396	21.63%	303,746	361,358	18.97%
Max	597,564	654,600	9.54%	599,778	657,205	9.57%
Mayville	12,468,755	13,250,158	6.27%	12,863,792	13,370,598	3.94%
McClusky	1,336,783	1,346,569	0.73%	1,424,560	1,379,716	-3.15%
McVile	1,973,972	1,628,723	-17.49%	1,978,832	1,631,418	-17.56%
Medina	467,306	517,223	10.68%	545,726	610,083	11.79%
Michigan	2,984,759	3,424,381	14.73%	3,052,227	3,514,271	15.14%
Milnor	3,930,015	3,817,234	-2.87%	4,057,655	3,897,975	-3.94%
Minnewaukan	656,672	671,782	2.30%	672,603	680,901	1.23%
Minot	638,136,763	704,125,270	10.34%	673,620,128	741,962,171	10.15%
Minto	1,982,007	2,098,999	5.90%	2,080,874	2,211,519	6.28%



TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE
Mohall	\$11,768,472	\$13,891,866	18.04%	\$16,799,712	\$14,098,992	-16.08%
Mooreton	632,631	721,712	14.08%	659,392	732,708	11.12%
Mott	3,634,241	4,054,268	11.56%	3,833,097	4,334,855	13.09%
Munich	894,414	952,088	6.45%	961,095	997,321	3.77%
Napoleon	5,828,041	6,870,685	17.89%	6,002,580	6,882,825	14.66%
Neche	1,050,125	1,013,171	-3.52%	1,179,426	1,108,629	-6.00%
New England	1,795,560	1,913,166	6.55%	2,159,628	2,181,363	1.01%
New Leipzig	968,019	925,094	-4.43%	991,522	940,105	-5.19%
New Rockford	7,112,560	7,222,053	1.54%	7,131,769	7,380,121	3.48%
New Salem	4,975,656	5,260,107	5.72%	5,090,564	5,401,676	6.11%
New Town	4,004,942	5,283,413	31.92%	4,225,078	5,795,971	37.18%
Noonan	764,583	891,736	16.63%	826,760	1,089,412	31.77%
Northwood	11,548,568	14,581,341	26.26%	11,804,252	15,415,882	30.60%
Oakes	17,107,993	19,922,694	16.45%	17,561,667	20,760,330	18.21%
Osnabrock	238,686	227,991	-4.48%	258,171	228,653	-11.43%
Page	2,765,882	5,133,842	85.61%	2,767,760	5,135,654	85.55%
Park River	9,079,072	9,364,905	3.15%	9,311,831	9,620,856	3.32%
Parshall	1,670,551	1,836,650	9.94%	1,678,415	1,864,909	11.11%
Pembina	5,365,635	5,644,986	5.21%	5,584,678	5,838,178	4.54%
Petersburg	270,712	265,546	-1.91%	271,888	265,822	-2.23%
Pick City	1,056,990	1,019,487	-3.55%	1,056,990	1,019,487	-3.55%
Plaza	768,681	902,217	17.37%	770,235	902,792	17.21%
Portal	543,724	947,927	74.34%	563,196	949,204	68.54%
Portland	1,109,852	1,223,515	10.24%	1,394,997	1,602,589	14.88%
Powers Lake	3,046,885	3,327,202	9.20%	3,071,433	3,353,886	9.20%
Ray	3,104,435	2,366,252	-23.78%	3,131,157	2,515,658	-19.66%
Reeder	435,637	460,338	5.67%	441,732	461,541	4.48%
Regent	1,069,927	1,317,882	23.17%	1,119,811	1,356,277	21.12%
Reynolds	741,302	682,009	-8.00%	742,768	684,658	-7.82%
Rhame	535,765	555,760	3.73%	538,472	561,677	4.31%
Richardton	3,079,048	4,275,523	38.86%	3,309,752	4,857,796	46.77%
Riverdale	767,441	719,491	-6.25%	799,407	790,845	-1.07%
Rock Lake	425,860	438,533	2.98%	427,609	439,469	2.77%
Rolette	3,183,290	3,340,178	4.93%	3,568,038	3,680,546	3.15%
Rolla	15,196,921	15,982,203	5.17%	15,351,365	16,176,024	5.37%
Rugby	26,434,975	29,644,588	12.14%	29,025,539	33,079,460	13.97%
Rutland	789,191	843,612	6.90%	809,006	862,678	6.63%
St. John	1,047,243	932,400	-10.97%	1,055,540	947,589	-10.23%
St. Thomas	828,603	791,588	-4.47%	830,436	792,376	-4.58%
Sawyer	1,540,974	1,362,351	-11.59%	1,586,543	1,394,488	-12.11%
Scranton	1,884,552	2,248,702	19.32%	2,069,284	2,433,669	17.61%
Selfridge	350,673	570,046	62.56%	351,329	570,046	62.25%
Sherwood	1,364,488	1,763,234	29.22%	1,372,933	1,770,010	28.92%
Sheyenne	801,099	737,023	-8.00%	827,993	747,001	-9.78%
South Heart	1,117,031	1,208,714	8.21%	1,195,689	1,265,412	5.83%
Stanley	12,751,979	15,068,580	18.17%	12,822,189	15,370,940	19.88%
Stanton	479,106	572,465	19.49%	479,932	583,953	21.67%
Starkweather	4,676	9,658	106.54%	7,063	19,361	174.12%
Steele	4,282,306	4,238,081	-1.03%	4,314,832	4,328,175	0.31%
Strasburg	1,859,623	1,734,116	-6.75%	1,882,460	1,762,210	-6.39%
Surrey	1,053,257	1,204,110	14.32%	1,355,609	1,248,395	-7.91%
Sykeston	279,203	155,327	-44.37%	295,028	188,299	-36.18%
Tappen	1,788,916	2,097,024	17.22%	1,790,484	2,099,034	17.23%
Thompson	1,032,213	1,283,922	24.39%	1,135,120	1,465,109	29.07%
Tioga	27,673,655	39,730,371	43.57%	35,747,116	60,057,710	68.01%
Tolna	684,026	753,093	10.10%	686,489	771,963	12.45%
Tower City	1,165,962	1,042,296	-10.61%	1,232,736	1,096,688	-11.04%
Towner	2,366,105	2,502,900	5.78%	2,390,220	2,540,756	6.30%
Turtle Lake	1,910,891	1,952,945	2.20%	1,917,564	1,959,461	2.18%
Underwood	2,457,097	2,358,346	-4.02%	2,462,325	2,647,455	7.52%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE	CALENDAR YEAR 2006	CALENDAR YEAR 2007	PERCENT CHANGE
Upham	\$363,134	\$274,609	-24.38%	\$363,262	\$274,673	-24.39%
Valley City	51,032,925	52,903,825	3.67%	54,872,445	57,477,046	4.75%
Velva	5,267,355	4,930,617	-6.39%	6,748,117	7,358,285	9.04%
Wahpeton	58,789,397	68,859,861	17.13%	78,863,933	93,902,469	19.07%
Walcott	2,316,676	2,460,654	6.21%	2,318,686	2,468,517	6.46%
Walhalla	5,127,749	6,083,913	18.65%	6,239,406	7,126,545	14.22%
Washburn	13,920,366	11,947,967	-14.17%	14,044,072	12,094,081	-13.88%
Watford City	22,609,857	26,208,901	15.92%	23,095,648	28,443,082	23.15%
West Fargo	209,434,866	209,301,173	-0.06%	226,299,557	229,373,451	1.36%
Westhope	3,556,406	3,979,728	11.90%	3,607,998	4,035,933	11.86%
Wildrose	547,851	535,151	-2.32%	548,112	535,151	-2.36%
Williston	334,115,157	409,421,153	22.54%	357,938,415	439,619,535	22.82%
Willow City	834,255	917,598	9.99%	836,490	922,684	10.30%
Wilton	2,015,606	2,087,005	3.54%	2,051,733	2,120,681	3.36%
Wimbledon	1,304,671	2,179,028	67.02%	1,357,312	2,212,102	62.98%
Wing	292,396	321,010	9.79%	293,311	322,610	9.99%
Wishek	13,658,335	13,007,078	-4.77%	13,739,303	13,062,521	-4.93%
Wyndmere	1,590,309	1,983,577	24.73%	2,191,803	2,511,613	14.59%
Zap	212,851	328,612	54.39%	213,272	329,403	54.45%
Zeeland	475,879	527,596	10.87%	477,012	530,075	11.12%
Subtotal 200 Cities	\$6,538,897,901	\$7,079,752,400	8.27%	\$7,102,173,208	\$7,683,209,905	8.18%
Remaining City Data	<u>76,198,309</u>	<u>80,827,209</u>	6.07%	<u>87,723,530</u>	<u>90,960,069</u>	3.69%
Total In-State	\$6,615,096,210	\$7,160,579,609	8.25%	\$7,189,896,738	\$7,774,169,974	8.13%
Consolidated and Out-Of-State	<u>1,750,646,790</u>	<u>1,937,659,737</u>	10.68%	<u>2,100,450,506</u>	<u>2,476,861,303</u>	17.92%
Grand Total In- and Out-Of-State	\$8,365,743,000	\$9,098,239,346	8.76%	\$9,290,347,244	\$10,251,031,277	10.34%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Calendar Years 2006 and 2007**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2006	CALENDAR YEAR 2007	
Mining and Oil Extraction	\$192,571,828	\$374,501,247	94.47%
Utilities	346,796,556	349,044,921	0.65%
Construction	357,101,647	401,485,208	12.43%
Manufacturing	544,518,977	589,463,741	8.25%
Wholesale Trade	1,612,137,915	1,844,174,252	14.39%
Retail Trade	3,881,087,981	4,128,221,158	6.37%
Transportation and Warehousing	78,260,477	93,034,186	18.88%
Information Industries	536,085,775	585,686,661	9.25%
Finc, Ins. Real Estate, Rental & Leasing	275,346,949	322,993,150	17.30%
Professional, Scientific, Tech., & Mgmt Serv.	104,866,435	100,282,807	-4.37%
Educational, Health Care, and Social Serv.	56,244,090	60,033,417	6.74%
Arts, Entertainment & Recreation	70,519,787	73,993,612	4.93%
Accommodation & Food Services	982,173,795	1,058,245,321	7.75%
Other Services	203,253,593	218,747,795	7.62%
Miscellaneous	49,381,439	51,123,801	3.53%
<b>GRAND TOTAL</b>	<b>\$9,290,347,244</b>	<b>\$10,251,031,277</b>	<b>10.34%</b>
NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			